GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Notification of persons to whom provisions of sub-section (6B) or sub-section (6C) of section 25 of APGST Act will not apply - Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 127 Dated: 15-06-2021.
Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.144, Revenue (CT-II) Department, dated 15-5-2020.
3. From the GOI, Ministry of Finance, Department of Revenue, CBIC, Notification No. 03/2021-Central Tax, dated 23-02-2021.
4. From the Chief Commissioner of State Tax, A.P., Letter Ref.No.CCW/GST/74/2015,Dt.05-03-2021.

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:16-06-2021.

NOTIFICATION

In exercise of the powers conferred by sub-section (6D) of section 25 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this notification referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council and in supersession of the notification issued in the G.O.Ms.No.144, Revenue(Commercial Taxes-II) Department, dated: 15-05-2020, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions of sub- section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is,-

a. Not a citizen of India; or
b. A Department or establishment of the Central Government or State Government; or
c. A local authority; or
d. A statutory body; or
e. A Public Sector Undertaking; or

Cont.2…

f. A person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

(BY ORDER AND IN THE NAME OF THE GOVERNER OF ANDHRA PRADESH)

Dr. RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

TheDirector General, General Administration (Vigilance & Enforcement)Department, 2nd foor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER